

State of Arizona  
House of Representatives  
Forty-seventh Legislature  
Second Regular Session  
2006

## **HOUSE BILL 2433**

AN ACT

AMENDING SECTION 42-6103, ARIZONA REVISED STATUTES; RELATING TO COUNTY GENERAL EXCISE TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:  
2 Section 1. Section 42-6103, Arizona Revised Statutes, is amended to  
3 read:

4       42-6103. County general excise tax: authority to levy; rate;  
5                   distribution; use of proceeds; hearing

6       A. A county having a population of less than one million five hundred  
7 thousand persons, according to the most recent United States decennial  
8 census, on a unanimous vote of the board of supervisors, may levy and, if  
9 levied, the department shall collect a county general excise tax on each  
10 person engaging or continuing in the county in a business taxed under chapter  
11 5, article 1 of this title and section 42-5352, subsection A.

12       B. The excise tax levied pursuant to subsection A of this section  
13 shall be at a rate applied as a percentage of the rates prescribed by section  
14 42-5010, subsection A on each class of business subject to the tax imposed by  
15 chapter 5, article 1 of this title and section 42-5352, subsection A, not to  
16 exceed ten per cent.

17       C. At the end of each month the state treasurer shall transmit the net  
18 revenues collected pursuant to this section to the treasurer of the county  
19 levying the tax. ~~The county shall use these revenues to support and enhance~~  
20 ~~countywide services.~~

21       D. THE BOARD OF SUPERVISORS SHALL ADOPT A PLAN FOR THE USE OF COUNTY  
22 EXCISE TAX REVENUES TO SUPPORT AND ENHANCE COUNTYWIDE SERVICES. THE PLAN  
23 SHALL STATE CATEGORICAL USES AND PERCENTAGES OF REVENUES ALLOCATED TO EACH  
24 CATEGORY. TO ADOPT THE PLAN OR MAKE ANY CHANGE IN THE CATEGORIES OR  
25 PERCENTAGES ALLOCATED TO EACH USE:

26       1. THE BOARD MUST PUBLISH A NOTICE OF A SPECIAL HEARING ON THE  
27 PROPOSAL IN A NEWSPAPER OF GENERAL CIRCULATION IN THE COUNTY, ISSUE A PRESS  
28 RELEASE TO PRINT AND ELECTRONIC MEDIA AND POST THE NOTICE ON THE COUNTY'S  
29 OFFICIAL WEB SITE. THE NOTICE MUST:

30           (a) BE PUBLISHED AND POSTED AT LEAST FIFTEEN DAYS BEFORE THE DATE OF  
31 THE HEARING.

32           (b) INCLUDE THE DATE, TIME AND PLACE OF THE HEARING, THE PURPOSE OF  
33 THE HEARING, INCLUDING A SUMMARY OF THE PLAN OR REVISED PLAN, AND THAT THE  
34 BOARD WILL RECEIVE:

35              (i) ORAL COMMENTS AT THE HEARING.

36              (ii) WRITTEN COMMENTS AT ANY TIME BEFORE ADOPTING THE PLAN OR REVISED  
37 PLAN, INCLUDING THE BOARD'S MAILING ADDRESS. THE NOTICE POSTED ON THE  
38 COUNTY'S WEB SITE SHALL INCLUDE AN ELECTRONIC LINK FOR COMMENTING  
39 ELECTRONICALLY.

40       2. THE BOARD MUST HOLD THE SPECIAL PUBLIC HEARING, AS ANNOUNCED IN THE  
41 NOTICE, AT LEAST FIFTEEN DAYS BEFORE ADOPTING THE PLAN OR REVISED PLAN. AT  
42 THE HEARING, THE BOARD SHALL PRESENT AN ANALYSIS OF THE NEED FOR THE TAX  
43 REVENUES OR THE CHANGE IN ALLOCATION OF THE REVENUES, THE DURATION OF THE TAX  
44 OR PROPOSED ALLOCATION OF REVENUES AND ANY OTHER AVAILABLE OPTIONS TO  
45 ACCOMPLISH THE IDENTIFIED FINANCIAL NEEDS. IF IT IS PROPOSED TO REDUCE THE

1 ALLOCATION OF REVENUES TO ANY EXISTING USE, THE BOARD SHALL OFFER  
2 ALTERNATIVES FOR MEETING THE FUNDING NEEDS OF THE EXISTING USE. ANY MEMBER  
3 OF THE PUBLIC MUST BE ALLOWED TO SPEAK AT THE HEARING.

4 3. AT LEAST FIFTEEN DAYS AFTER THE HEARING, THE BOARD MUST HOLD A  
5 PUBLIC MEETING TO ADOPT FINDINGS AND, BASED ON THE PUBLIC COMMENTS RECEIVED  
6 AT AND AFTER THE HEARING, BY ROLL CALL VOTE ENTER A RESOLUTION TO EITHER  
7 ADOPT OR REJECT THE PLAN OR THE CHANGE IN THE PLAN.